

IC 23-14-50

Chapter 50. The Nature of Cemetery Funds

IC 23-14-50-1**Application of chapter**

23-14-50-1 Sec. 1. (a) Except as provided in subsection (b), this chapter does not apply to:

- (1) a cemetery owned by a municipal corporation or other governmental unit;
- (2) a religious cemetery; or
- (3) a cemetery:
 - (A) that is ten (10) acres or less in size;
 - (B) that is owned and operated entirely and exclusively by a nonprofit mutual association in existence on June 14, 1939; and
 - (C) in which burials have taken place before June 14, 1939.

(b) If a cemetery described in subsection (a)(3) directly or indirectly:

- (1) constructs or permits to be constructed any structure, above or below ground, and offers interment rights in the structure for sale to the general public; or
- (2) acquires:
 - (A) additional land; or
 - (B) an interest in additional land;

causing the cemetery to exceed ten (10) acres in size;

this chapter applies to the whole of the cemetery.

As added by P.L.52-1997, SEC.24.

IC 23-14-50-2**Charitable and eleemosynary purpose of funds**

23-14-50-2 Sec. 2. (a) The accumulation and holding of:

- (1) the funds authorized by IC 23-14-48 and IC 23-14-49-2; and
- (2) contributions to those funds;

are expressly permitted and shall be considered to be for a charitable and eleemosynary purpose.

(b) The funds and contributions referred to in subsection (a) are considered to be a provision:

- (1) for the discharge of a duty due from the person or persons contributing to the fund to the person or persons whose remains are or will be interred in the cemetery; and
- (2) for the benefit and protection of the public by preserving, beautifying, and keeping cemeteries from becoming places of reproach and desolation in the communities in which they are situated.

(c) A fund referred to in subsection (a) or a payment, gift, grant, bequest, or other contribution to the fund:

- (1) is not invalid by reason of any indefiniteness or uncertainty of the persons designated as beneficiaries in the instruments creating the fund; and
- (2) is not invalid as violating any law against perpetuities or

suspension of the power of alienation of title to property.
As added by P.L.52-1997, SEC.24.

IC 23-14-50-3

Trustee's relief from duties

23-14-50-3 Sec. 3. If:

- (1) any gift, grant, bequest, donation, or other property held by the owner of a cemetery for cemetery purposes is held by the cemetery owner as a trust of any kind; or
- (2) the owner of a cemetery is a beneficiary of any trust estate for cemetery purposes;

the trustee of the trust is relieved of the duties otherwise imposed upon the trustee by IC 30-4-5-12 through IC 30-4-5-15.

As added by P.L.52-1997, SEC.24.